

## Form 5083: 2016 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule Instructions

This schedule must be filed with your 2016 Sales Use and Withholding Taxes Monthly/Quarterly Return (Form 5080) or 2016 Sales, Use and Withholding Taxes Amended Monthly/ Quarterly Return (Form 5092).

### GENERAL INFORMATION

This supplemental report is **used by the wholesaler to claim credit for prepayments made on retail sales and/or to allow credit for sales of fuel on which prepayments were made and which were delivered to out-of-state locations.**

**Wholesalers:** Do not use this form if you do not make retail sales or deliveries to out-of-state locations.

Effective April 1, 2013, the sales tax prepayment collection and reporting obligations under MCL 205.56a were expanded to a broader category of fuels. MCL 205.6a (11) defines what constitutes gasoline and diesel fuel. These definitions are not the same as those found in the Motor Fuel Tax Act, MCL 207.1001 et seq.

### Line-by-Line Instructions for Wholesalers

Lines not listed are explained on the form.

#### Purchases on Which Tax was Prepaid to the State Table:

**Name of Supplier:** Enter the name of the supplier you purchased fuel from.

**Supplier FEIN:** Enter the supplier's Federal Employee Identification Number

**Purchase Dropdown:** Use menu options in the dropdown box to indicate whether purchased for retail/wholesale or purchased for out of state sale

**Gasoline Gallons:** Enter the amount of gallons of gasoline purchased for the tax period being reported.

**Diesel Gallons:** Enter the amount of gallons of diesel purchased for the tax period being reported.

**NOTE:** Click the "Add Purchase" button to add additional purchases to the table. Click the remove button to delete any incorrect entries in the table.

#### Lines 1-4:

Lines 1-4 will automatically be populated based on the information you provided in the table above.

#### Sold at Wholesale or Another Retailer Table:

**Customer Name:** Enter the name of the customer or retailer purchasing fuel.

**Customer FEIN:** Enter the customer's or retailer's Federal Employer Identification Number

**Gallons Sold (Gasoline):** Enter total gallons of gasoline sold to the customer or the retailer

**Gallons Sold (Diesel):** Enter total gallons of diesel sold to the customer or the retailer

**NOTE:** Click the "Add Sale" button to add additional sales to the table. Click the remove button to delete any incorrect entries in the table.

**Lines 1-4:**

Lines 1-4 will automatically be populated based on the information you provide in the table above.

**Total Payments less Adjustments:**

**Line 1a:** Enter total gallons of gasoline included in prior month's inventory.

**Line 1b:** Enter total tax prepaid on the gallons reported on line 1a.

**Line 1c:** Enter total gallons of diesel included in prior month's inventory.

**Line 1d:** Total tax prepaid on gallons reported on line 1c.

**Note: Line 1e will be prep-populated using information entered in lines 1a-1d.**

**Lines 2a-3 will be populated using information provided in the tables above.**

**Line 4a:** Enter total gallons of gasoline included in your current inventory.

**Line 4b:** Enter total tax prepaid on gallons reported on line 4a.

**Line 4c:** Enter total gallons of diesel included in your current inventory.

**Line 4d:** Enter total tax prepaid on gallons reported on line 4c

**Note: Lines 4e through 9 will be pre-populated based on information provided. Line 7 and line 9 will automatically carry forward to lines 3a and 5a on Form 5080 or Form 5092.**

For more information on gasoline or diesel rates, go to [www.michigan.gov/treasury](http://www.michigan.gov/treasury), select "Reference Library" and click on Revenue Administrative Bulletins to review bulletins related to Sales, Use and Withholding Taxes.

Call (517) 636-6925 if you have any questions when filling out this form.